2012 discharge: European Monitoring Centre for Drugs and Drug Addiction (EMCDDA)

2013/2211(DEC) - 05/02/2014

Having examined the revenue and expenditure accounts for the financial year 2012 and the balance sheet at 31 December 2012 of the European Monitoring Centre for Drugs and Drug Addiction (EMCDDA), as well as the Court of Auditors' report on the annual accounts of the Centre for the financial year 2012, accompanied by the Centre's replies to the Court's observations, the Council recommends the European Parliament to give a discharge to the Director of the Centre in respect of the implementation of the budget for the financial year 2012.

The observations in the Court of Auditors' report call for certain comments by the Council which can be summarised as follows:

- in general, the Council welcomes the Court's opinion that, in all material respects, the Centre's annual accounts present fairly its financial position as at 31 December 2012 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of the Centre's Financial Regulation and that the underlying transactions for that financial year are legal and regular.
- **Carry-overs of appropriations**: notwithstanding this favourable finding, the Council calls on the Centre to strengthen its internal control systems in order to reinforce both its ex-ante and ex-post verifications.
- **Headquarters**: the Council is concerned about the annual costs borne by the Centre for unused office space available in its former building and in its new headquarters. It invites the Centre to address this issue in cooperation with the European Commission and National Authorities. The Council also encourages the Centre to pursue efforts in order to timely adopt a complete Business Continuity and Disaster Recovery Plan.